

**Intragovernmental Reporting & Analysis System**  
Comparative Status of Disposition Report  
Fiscal Year End 2005

Reporting Agency 16R-Pension Benefit Guaranty Corporation

Trading Partner/ Reciprocal Category		Reported Amount	Material Difference	Adjustments*	Adjusted Reporting	Unknown/ Unreconciled	Explanation(s)
Partner 20-Department of the Treasury							
RC 01-Investments/Debt	Reporting Agency	\$16,158,000,000		\$0	\$16,158,000,000		Accounting Methodology Difference
	Trading Partner	\$16,464,000,000	\$306,000,000	\$0	\$16,464,000,000	\$306,000,000	Accounting Methodology Difference
	Reporting Agency Basis of Accounting: GAAP						
	Trading Partner Basis of Accounting: Market value for ZCB's only						
	Reporting Agency Remarks: PBGC marks it securities in accordance with GAAP-FAS35						
	Trading Partner Remarks: Difference is agy-reported 1618 Market value adj on investments. BPD does not record liability for these non-ZCB's						
Partner 20-Department of the Treasury							
RC 03-Investment Interest Expense/Revenue -Exchange	Reporting Agency	\$3,895,000,000		\$0	\$3,895,000,000		Accounting Methodology Difference
	Trading Partner	\$1,992,000,000	\$1,903,000,000	\$0	\$1,992,000,000	\$1,903,000,000	Accounting Methodology Difference
	Reporting Agency Basis of Accounting: GAAP						
	Trading Partner Basis of Accounting: Market value for ZCB's only						
	Reporting Agency Remarks: PBGC marks it securities in accordance with GAAP-FAS35						
	Trading Partner Remarks: Treas did not change balance btwn Q4 & CP. In Q4 difference of \$850M was due to Market value adj by PBGC but remaining difference unknown - Treas sent unreplied inquiry to PBGC on this balance						

\*Represents 'accounting error' and 'current year timing' differences only.